



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Principal Office: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOHN W. ALLEN of _____
(Person responsible for accounts)

CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES**Utility Address:** 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467**When was utility organized?** 4/1/1920**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOHN W. ALLEN**Title:** MANAGER**Office Address:**30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com

President, chairman, or head of utility commission/board or committee:

Name: STEVEN DEAN**Title:** CHAIRMAN**Office Address:**30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 4/5/2002**Period covered by most recent audit:** 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: JOHN W. ALLEN**Title:** MANAGER**Office Address:**30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Name of utility commission/committee: REVENUES, DISBURSEMENTS, WATER AND WASTEWATER

Names of members of utility commission/committee:

STEVEN DEAN, CHAIRMAN

HOWARD SCHROEDER, VICE-CHAIRMAN

TROY THOMAS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: N/A

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,982,140	1,922,631	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,141,965	1,058,312	2
Depreciation Expense (403)	309,380	289,892	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	244,122	233,872	5
Total Operating Expenses	1,695,467	1,582,076	
Net Operating Income	286,673	340,555	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	286,673	340,555	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	52,221	132,030	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	52,221	132,030	
Total Income	338,894	472,585	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	338,894	472,585	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	62,836	57,410	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	3,945	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	62,836	61,355	
Net Income	276,058	411,230	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,511,093	6,099,863	20
Balance Transferred from Income (433)	276,058	411,230	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,787,151	6,511,093	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON OPERATING CASH AND INVESTMENTS	10,720	5
INTEREST ON SPECIAL FUND INVESTMENTS	41,501	6
Total (Acct. 419):	52,221	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,982,140	0	0	0	1,982,140	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	458				458	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	1,981,682	0	0	0	1,981,682	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	427,791		427,791	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,879		9,879	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	2,504		2,504	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	56,021		56,021	19
Total Payroll	496,195	0	496,195	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,503,271	13,992,490	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,495,277	3,265,814	2
Net Utility Plant	11,007,994	10,726,676	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	11,007,994	10,726,676	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,916	9,356	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	1,528	6
Net Nonutility Property	2,916	7,828	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,989,125	2,565,107	9
Total Other Property and Investments	1,992,041	2,572,935	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	563,361	259,667	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	156,949	164,677	15
Other Accounts Receivable (143)	8,316	9,942	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	252,906	132,658	18
Materials and Supplies (151-163)	82,476	73,692	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	140,421	148,361	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,204,429	788,997	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	569,289	355,050	25
Total Deferred Debits	569,289	355,050	
Total Assets and Other Debits	14,773,753	14,443,658	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,144,360	1,132,422	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	6,787,151	6,511,093	28
Total Proprietary Capital	7,931,511	7,643,515	
LONG-TERM DEBT			
Bonds (221-222)	2,086,805	2,173,594	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,086,805	2,173,594	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	62,470	67,968	33
Payables to Municipality (233)	100,788	57,199	34
Customer Deposits (235)	0	60	35
Taxes Accrued (236)	213,456	201,236	36
Interest Accrued (237)	10,358	10,789	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	387,072	337,252	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	132,005	132,732	44
Total Deferred Credits	132,005	132,732	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,236,360	4,156,565	49
Total Liabilities and Other Credits	14,773,753	14,443,658	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	14,430,379	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	72,892				7
Total Utility Plant	14,503,271	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,495,277	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				13
Total Accumulated Provision	3,495,277	0	0	0	
Net Utility Plant	11,007,994	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,265,814				3,265,814	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	309,380				309,380	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,742				13,742	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	19,162				19,162	9
Salvage	9,993				9,993	10
Other credits (specify):						11
NONE	0				0	12
Total credits	352,277	0	0	0	352,277	13
Debits during year						14
Book cost of plant retired	111,164				111,164	15
Cost of removal	11,650				11,650	16
Other debits (specify):						17
NONE	0				0	18
Total debits	122,814	0	0	0	122,814	19
Balance End of Year	3,495,277	0	0	0	3,495,277	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
TANK LIGHTING HELD FOR RESALE	9,356		9,356	0	2
TREE PLANTING COSTS		2,916		2,916	3
Total Nonutility Property (121)	9,356	2,916	9,356	2,916	
Less accum. prov. depr. & amort. (122)	1,528		1,528	0	4
Net Nonutility Property	7,828	2,916	7,828	2,916	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	82,476	73,692	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	<u><u>82,476</u></u>	<u><u>73,692</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
Total			0	
Unamortized premium on debt (251)				
None				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,132,422	1
Changes during year (explain):		
CITY TAX INCREMENTAL DISTRICT FINANCING OF PLANT ADDITIONS	11,938	2
Balance end of year	1,144,360	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SYSTEM REVENUE BONDS (SDWLF)	02/14/2001	05/01/2020	2.97%	2,086,805	1
Total Bonds (Account 221):				2,086,805	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 2,086,805

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	201,236	1
Accruals:		
Charged water department expense	244,122	2
Charged electric department expense	0	3
Charged sewer department expense	3,840	4
Other (explain):		
CHARGED TO PLANT ACCOUNTS	756	5
CHARGED TO ACCUMULATED DEPRECIATION	192	6
CHARGED TO ACCOUNTS RECEIVABLE BILLING ACCOUNTS	4,285	7
Total Accruals and other credits	253,195	
Taxes paid during year:		
County, state and local taxes	201,236	8
Social Security taxes	37,959	9
PSC Remainder Assessment	1,780	10
Other (explain):		
NONE	0	11
Total payments and other debits	240,975	
Balance end of year	213,456	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SYSTEM REVENUE BONDS (SDWLF) 2/14/01	10,789	62,836	63,267	10,358	1
Subtotal	10,789	62,836	63,267	10,358	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,789	62,836	63,267	10,358	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,156,565	0	0	0	0	4,156,565	1
Add credits during year:							
For Services	21,989					21,989	2
For Mains	57,806					57,806	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	4,236,360	0	0	0	0	4,236,360	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,085,604					1,085,604	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND REDEMPTION FUND (SDWLF) LGIP ACCOUNT	71,887	3
Total (Acct. 125):	71,887	
Depreciation Fund (126):		
DEPRECIATION FUND LGIP ACCOUNT	304,370	4
DEPRECIATION FUND WIT ACCOUNT	1,612,868	5
Total (Acct. 126):	1,917,238	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	156,949	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	156,949	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
CUSTOMER CHARGES FOR CONSTRUCTION	3,902	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS BILLINGS FOR REPAIRS AND SERVICES TO OTHERS	4,414	17
Total (Acct. 143):	8,316	
Receivables from Municipality (145):		
WASTEWATER DEPARTMENT'S SHARE OF METER RELATED COSTS	104,176	18
OTHER WASTEWATER OPERATIONAL COSTS PAID BY WATER UTILITY	743	19
BALANCE DUE ON 2002 FIRE PROTECTION CHARGE	9,300	20
DATA PROCESSING LABOR	3,798	21
TELEPHONE CHARGES	1,975	22
DELINQUENT BILLINGS PLACED ON TAX ROLL	44,789	23
OTHER GENERAL FUND OPERATIONAL COSTS	1,581	24
DUE FROM TAX INCREMENTAL DISTRICT FUND FOR CONSTRUCTION	11,938	25
DUE FROM CAPITAL PROJECT FUND FOR CONSTRUCTION	74,606	26
Total (Acct. 145):	252,906	
Prepayments (165):		
NONE		27
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		29
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		30
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
EAST WATER TOWER PAINTING COSTS (PSC AUTHORIZED 3/25/02)	295,875	32
WEST WATER TOWER PAINTING COSTS (PSC AUTHORIZED 3/26/03)	273,414	33
Total (Acct. 186):	569,289	
Payables to Municipality (233):		
OPERATIONAL COSTS PAID BY WASTEWATER UTILITY	795	34
INSURANCE COSTS PAID BY THE CITY'S GENERAL FUND	35,295	35
STREET DEPARTMENT WORK COMPLETED FOR THE UTILITY	3,671	36

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TELEPHONE CHARGES	1,285	37
OTHER OPERATIONAL COSTS PAID BY THE CITY'S GENERAL FUND	1,921	38
CONSTRUCTION COSTS PAID BY CAPITAL PROJECT FUND	56,573	39
OFFICE RENT	600	40
STREET REPAIR COSTS	648	41
Total (Acct. 233):	100,788	
Other Deferred Credits (253):		
SICK LEAVE PAYABLE	109,993	42
VACATION PAYABLE	22,012	43
Total (Acct. 253):	132,005	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	13,878,375	0	0	0	13,878,375	1
Materials and Supplies	78,084	0	0	0	78,084	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	3,380,545	0	0	0	3,380,545	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	4,196,462	0	0	0	4,196,462	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	6,379,452	0	0	0	6,379,452	
Net Operating Income	286,673	0	0	0	286,673	8
Net Operating Income as a percent of						
Average Net Rate Base	4.49%	N/A	N/A	N/A	4.49%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,138,391	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,649,122	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	7,787,513	
Net Income		
Net Income	276,058	5
Percent Return on Proprietary Capital	3.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Extensions of service did take place in 2002 as can be seen in the statistical schedules.
The major project of the year related to the Bluffview Circle West, Brickyard Lane and
Northview Lane utility improvements.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Application for authority to change the method of cost recovery of providing public fire
protection service was made during 2002 and approved to be effective January 1, 2003.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debit Account #186: On March 25, 2002 the PSC authorized the utility to defer the East Tower painting costs in the amount of \$414,226. These costs are to be written-off over a seven year period beginning in 2001. The annual write-off of \$59,175 will be charged to Account #672-Maintenance of Distribution Reservoirs and Standpipes.

On March 26, 2003, the PSC authorized the utility to defer the West Tower painting costs in the amount of \$318,985. These costs are to be written-off over a seven year period beginning in 2002. The annual write-off of \$45,569 will be charged to Account #672-Maintenance of Distribution Reservoirs and Standpipes.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,958,838	1
Total Sales of Water	1,958,838	
Other Operating Revenues		
Forfeited Discounts (470)	10,638	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,664	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,302	
Total Operating Revenues	1,982,140	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	6,349	8
Pumping Expenses (620-633)	137,853	9
Water Treatment Expenses (640-652)	114,090	10
Transmission and Distribution Expenses (660-678)	500,674	11
Customer Accounts Expenses (901-905)	59,099	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	323,900	14
Total Operation and Maintenance Expenses	1,141,965	
Other Operating Expenses		
Depreciation Expense (403)	309,380	15
Amortization Expense (404-407)	0	16
Taxes (408)	244,122	17
Total Other Operating Expenses	553,502	
Total Operating Expenses	1,695,467	
NET OPERATING INCOME	286,673	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,175	207,925	575,409	4
Commercial	1,042	149,373	290,839	5
Industrial	115	843,025	650,104	6
Total Metered Sales to General Customers (461)	5,332	1,200,323	1,516,352	
Private Fire Protection Service (462)	68		31,092	7
Public Fire Protection Service (463)	1		330,171	8
Other Sales to Public Authorities (464)	49	58,614	81,223	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	5,450	1,258,937	1,958,838	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	330,171	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	330,171	
Forfeited Discounts (470):		
Customer late payment charges	10,638	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,638	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,977	10
Other (specify):		
MISCELLANEOUS	687	11
Total Other Water Revenues (474)	12,664	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	6,349	13
Total Source of Supply Expenses	6,349	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	100,881	17
Pumping Labor and Expenses (624)	32,069	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	4,903	25
Total Pumping Expenses	137,853	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	81,744	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	27,509	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	4,837	33
Total Water Treatment Expenses	114,090	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	33,326	34
Storage Facilities Expenses (661)	4,754	35
Transmission and Distribution Lines Expenses (662)	138,706	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	37,855	39
Rents (666)	12,000	40
Maintenance Supervision and Engineering (670)	33,326	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	125,160	43
Maintenance of Transmission and Distribution Mains (673)	27,310	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	30,462	46
Maintenance of Meters (676)	47,683	47
Maintenance of Hydrants (677)	8,868	48
Maintenance of Miscellaneous Plant (678)	1,224	49
Total Transmission and Distribution Expenses	500,674	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	9,701	51
Customer Records and Collection Expenses (903)	48,940	52
Uncollectible Accounts (904)	458	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	59,099	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,415	56
Office Supplies and Expenses (921)	8,195	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	102,177	59
Property Insurance (924)	6,263	60
Injuries and Damages (925)	28,901	61
Employee Pensions and Benefits (926)	129,569	62
Regulatory Commission Expenses (928)	1,152	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,253	65
Rents (931)	600	66
Maintenance of General Plant (932)	375	67
Total Administrative and General Expenses	323,900	
Total Operation and Maintenance Expenses	1,141,965	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	213,456	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	3,840	2
Net property tax equivalent		209,616	
Social Security	DIRECT BASED ON PAYROLL	32,726	3
PSC Remainder Assessment	N/A	1,780	4
Other (specify): NONE	N/A	0	5
Total tax expense		244,122	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252250				3
County tax rate	mills		4.533370				4
Local tax rate	mills		10.511090				5
School tax rate	mills		11.717240				6
Voc. school tax rate	mills		2.275330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.289280				10
Less: state credit	mills		1.716840				11
Net tax rate	mills		27.572440				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.511090				14
Combined School Tax Rate	mills		13.992570				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.503660				17
Total Tax Rate	mills		29.289280				18
Ratio of Local and School Tax to Total	dec.		0.836608				19
Total tax net of state credit	mills		27.572440				20
Net Local and School Tax Rate	mills		23.067337				21
Utility Plant, Jan. 1	\$	13,992,490	13,992,490				22
Materials & Supplies	\$	73,692	73,692				23
Subtotal	\$	14,066,182	14,066,182				24
Less: Plant Outside Limits	\$	21,707	21,707				25
Taxable Assets	\$	14,044,475	14,044,475				26
Assessment Ratio	dec.		0.792871				27
Assessed Value	\$	11,135,457	11,135,457				28
Net Local & School Rate	mills		23.067337				29
Tax Equiv. Computed for Current Year	\$	256,865	256,865				30
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	213,456					32
Tax equiv. for current year (see note 6)	\$	213,456					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,554		4
Structures and Improvements (311)	76,457		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	198,964		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	23,490		11
Total Source of Supply Plant	316,465	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	40,102	557,097	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	224,439		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	237,761	29,281	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,847		20
Total Pumping Plant	518,149	586,378	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	846,033		22
Water Treatment Equipment (332)	1,201,776	50,454	23
Total Water Treatment Plant	2,047,809	50,454	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,291		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		104,725	122,279	4
Structures and Improvements (311)	493	11,781	87,745	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			198,964	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			23,490	11
Total Source of Supply Plant	493	116,506	432,478	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			597,199	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			224,439	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			267,042	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	15,847		0	20
Total Pumping Plant	15,847	0	1,088,680	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			846,033	22
Water Treatment Equipment (332)			1,252,230	23
Total Water Treatment Plant	0	0	2,098,263	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,291	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	948,000		26
Transmission and Distribution Mains (343)	5,626,441	46,092	27
Fire Mains (344)	0		28
Services (345)	1,756,252	55,968	29
Meters (346)	419,863	324,261	30
Hydrants (348)	965,459	25,209	31
Other Transmission and Distribution Plant (349)	10,647		32
Total Transmission and Distribution Plant	9,739,953	451,530	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,660		35
Computer Equipment (391.1)	47,161	6,050	36
Transportation Equipment (392)	294,225		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	51,411	4,253	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	114,436		41
Communication Equipment (397)	7,203		42
SCADA Equipment (397.1)	180,900		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	703,996	10,303	
Total utility plant in service directly assignable	13,326,372	1,098,665	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,326,372	1,098,665	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			948,000	26
Transmission and Distribution Mains (343)	331		5,672,202	27
Fire Mains (344)			0	28
Services (345)	1,019		1,811,201	29
Meters (346)	64,636		679,488	30
Hydrants (348)	201		990,467	31
Other Transmission and Distribution Plant (349)			10,647	32
Total Transmission and Distribution Plant	66,187	0	10,125,296	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			8,660	35
Computer Equipment (391.1)	13,061		40,150	36
Transportation Equipment (392)	15,576		278,649	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			55,664	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			114,436	41
Communication Equipment (397)			7,203	42
SCADA Equipment (397.1)			180,900	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	28,637	0	685,662	
Total utility plant in service directly assignable	111,164	116,506	14,430,379	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	111,164	116,506	14,430,379	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	9,808	2.70%	2,217	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	122,184	2.94%	5,849	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	7,809	4.55%	1,069	7
Total Source of Supply Plant	139,801		9,135	
PUMPING PLANT				
Structures and Improvements (321)	24,226	2.43%	7,743	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	35,626	4.42%	9,920	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	165,699	4.42%	11,156	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,847	4.29%		15
Total Pumping Plant	241,398		28,819	
WATER TREATMENT PLANT				
Structures and Improvements (331)	116,690	3.33%	28,173	16
Water Treatment Equipment (332)	197,913	4.00%	49,080	17
Total Water Treatment Plant	314,603		77,253	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	539,728	1.86%	17,633	19
Transmission and Distribution Mains (343)	792,239	0.93%	52,539	20
Fire Mains (344)	0			21
Services (345)	519,923	3.33%	59,398	22
Meters (346)	168,851	5.00%	27,484	23
Hydrants (348)	200,064	1.59%	15,549	24
Other Transmission and Distribution Plant (349)	532	5.00%	533	25
Total Transmission and Distribution Plant	2,221,337		173,136	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	493	1,449			10,083	1
312					0	2
313					0	3
314					128,033	4
315					0	5
316					0	6
317					8,878	7
	493	1,449	0	0	146,994	
321					31,969	8
322					0	9
323					45,546	10
324					0	11
325					176,855	12
326					0	13
327					0	14
328	15,847				0	15
	15,847	0	0	0	254,370	
331					144,863	16
332					246,993	17
	0	0	0	0	391,856	
341					0	18
342					557,361	19
343	331	1,439			843,008	20
344					0	21
345	1,019	7,872			570,430	22
346	64,636		343		132,042	23
348	201	890			214,522	24
349					1,065	25
	66,187	10,201	343	0	2,318,428	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	4,744	5.88%	509	27
Computer Equipment (391.1)	47,161	25.00%	6,050	28
Transportation Equipment (392)	134,412	12.50%	27,255	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	51,411	5.88%	3,148	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	49,829	10.00%	8,312	33
Communication Equipment (397)	6,887	9.09%	316	34
SCADA Equipment (397.1)	54,231	9.09%	16,444	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	348,675		62,034	
Total accum. prov. directly assignable	3,265,814		350,377	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,265,814		 350,377	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					5,253	27
391.1	13,061				40,150	28
392	15,576		9,650	(8,093)	147,648	29
393					0	30
394					54,559	31
395					0	32
396					58,141	33
397					7,203	34
397.1					70,675	35
398					0	36
399					0	37
	28,637	0	9,650	(8,093)	383,629	
	111,164	11,650	9,993	(8,093)	3,495,277	
					0	38
	111,164	11,650	9,993	(8,093)	3,495,277	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			120,694	120,694	1
February			109,584	109,584	2
March			120,161	120,161	3
April			117,260	117,260	4
May			123,647	123,647	5
June			126,509	126,509	6
July			149,375	149,375	7
August			139,034	139,034	8
September			123,237	123,237	9
October			116,624	116,624	10
November			102,370	102,370	11
December			101,163	101,163	12
Total annual pumpage	0	0	1,449,658	1,449,658	
Less: Water sold				1,258,937	13
Volume pumped but not sold				190,721	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				7,452	16
Volume related to equipment/system malfunction				5,819	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				13,271	19
Volume pumped but unaccounted for				177,450	20
Percent of water lost				12%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
The utility continues to use a contractor to do an annual leak survey each year and has begun a meter upgrade program in order to provide more accurate usage data. The utility will also utilize the leak detection guide to supplement its efforts.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,565	23
Date of maximum: 4/26/2002					24
Cause of maximum:					25
Unidirectional flushing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,337	26
Date of minimum: 11/17/2002					27
Total KWH used for pumping for the year				2,021,207	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST WELL FIELD	1	53	36	967,726	Yes	1
EAST WELL FIELD	1	40	24	224,844	Yes	2
WEST WELL FIELD	2	60	36	637,455	Yes	3
EAST WELL FIELD	2	48	24	438,400	Yes	4
EAST WELL FIELD	3	54	24	397,260	Yes	5
EAST WELL FIELD	4	63	24	383,364	Yes	6
EAST WELL FIELD	5	90	24	476,740	Yes	7
EAST WELL FIELD	6	58	16	445,877	Yes	8

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1E	BOOSTER #2E	PUMP #1E	1
Location	NITRATE PLANT	NITRATE PLANT	EAST EDDY	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE-BOWLER	5
Year Installed	1998	1998	1962	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	650	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9
Year Installed	1998	1998	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1W	PUMP #2E	PUMP #2W	14
Location	WEST EDDY	EAST EDDY	WEST EDDY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	1999	1999	1962	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,275	1,100	1,200	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	22
Year Installed	1962	1976	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	100	125	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #3E	PUMP #4E	PUMP #5E	1
Location	EAST EDDY	EAST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	FAIRBANKS-MORSE	LAYNE-BOWLER	5
Year Installed	1998	1995	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	1,250	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1998	1972	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #6E			14
Location	EAST EDDY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS-MORSE			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	US ELECTRIC			22
Year Installed	1972			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST HILL	SOUTH SIDE	WEST HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1976	1962	1962	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	138	152	151	10
Total capacity in gallons (actual)	1,000,000	500,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	OTHER			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	9,626	0	0	0	9,626
M	D	4.000	6,282	0	0	0	6,282
M	D	6.000	205,747	0	211	0	205,536
M	D	8.000	63,125	1,297	0	0	64,422
M	D	10.000	4,260	0	0	0	4,260
M	D	12.000	119,778	703	0	0	120,481
M	D	16.000	45,665	0	0	0	45,665
M	D	20.000	6,086	0	0	0	6,086
Total Within Municipality			460,569	2,000	211	0	462,358
M	D	6.000	1,640	0	0	0	1,640
Total Outside of Municipality			1,640	0	0	0	1,640
Total Utility			462,209	2,000	211	0	463,998

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	379	0	4	0	375		1
M	0.750	1,160	2	20	0	1,142		2
M	1.000	2,550	48	0	0	2,598		3
M	1.250	6	0	0	0	6		4
M	1.500	138	0	0	0	138		5
M	2.000	264	2	0	0	266		6
M	4.000	18	0	0	0	18		7
M	6.000	51	0	0	0	51		8
M	8.000	102	0	0	0	102		9
M	10.000	3	0	0	0	3		10
M	12.000	5	1	0	0	6		11
Total Utility		4,676	53	24	0	4,705	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,314	754	629	0	2,439	94	1
0.750	2,870	1,133	730	0	3,273	333	2
1.000	210	72	21	0	261	83	3
1.500	82	12	2	0	92	28	4
2.000	79	5	7	0	77	4	5
3.000	32	1	1	0	32	17	6
4.000	15	1	0	0	16	13	7
6.000	10	0	0	0	10	4	8
8.000	2	0	0	0	2	1	9
Total:	5,614	1,978	1,390	0	6,202	577	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,986	92	3	1	0	357	2,439	1
0.750	2,122	696	29	7	0	419	3,273	2
1.000	50	121	24	7	0	59	261	3
1.500	0	52	13	6	0	21	92	4
2.000	0	32	16	12	0	17	77	5
3.000	0	12	7	1	0	12	32	6
4.000	0	1	8	2	0	5	16	7
6.000	0	0	3	0	0	7	10	8
8.000	0	0	1	0	0	1	2	9
Total:	4,158	1,006	104	36	0	898	6,202	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	750	6	3		753	2
Total Fire Hydrants	750	6	3	0	753	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 203

Number of distribution system valves end of year: 1,138

Number of distribution valves operated during year: 150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #672-Maintenance of Distribution Reservoirs and Standpipes

This account has increased substantially due to the \$59,175 annual write-off of East Tower painting costs as authorized by the PSC beginning in 2001 and the \$45,569 annual write-off of West Tower painting costs as authorized by the PSC beginning in 2002.

Account #673-Maintenance of Transmission and Distribution Mains

The inherent nature of this account can result in large fluctuations from year to year. An analysis of work orders shows decreased activity in this area over the prior year. In the last four years before 2002, the range in this account was from \$27,972 to \$54,668.

Account #676-Maintenance of Meters

This account increased by \$25,776 as a result of the implementation of a major meter replacement program with 1,978 meters added during the year and 1,390 retired.

Account #677-Maintenance of Hydrants

As with other maintenance accounts, this account can have large swings from year to year. An analysis of work orders shows a decrease in activity in this area in 2002. Also, when comparing the last four years in this account, it was noted that 2001 was unusually high compared to the other years.

Account #923-Outside Services Employed

During 2002, the utility incurred attorney fees totaling \$79,146 for services related to legal action being taken against a party for nitrate contamination.

Property Tax Equivalent (Water) (Page W-07)

The municipality has authorized a lower tax equivalent. On May 19, 1998 a resolution was passed by the City Council that eliminated the tax equivalent on the nitrate removal plant. This issue was considered by the PSC and incorporated in the 1998 rate case which was authorized and put into effect on June 1, 1998.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account #310-Source of Supply-Land and Land Rights

The amount reported in Column (f) is a reclassification of land purchased in prior years that was previously recorded in Account #105-Property Held for Future Use. This land is now in use for wellhead protection and is therefore reclassified to Account #310.

Account #311-Source of Supply-Structures and Improvements

The amount reported in Column (f) is a reclassification of fencing costs incurred in prior years that was previously recorded in Account #105-Property Held for Future Use. The fencing costs are now in use for wellhead protection and are therefore reclassified to Account #311.

Account #321-Pumping Plant-Structures and Improvements

Additions to this account are for the construction of the East Wellfield Modifications project. The project included the construction of four buildings at Well Sites #1, #2, #3, and #4.

Accumulated Provision for Depreciation - Water (Page W-10)

The adjustment in column (i) is for the gain realized on the disposal of fixed assets.

Water Mains (Page W-17)

The watermains added during 2002 were financed by assessments against property owners based on property frontage. It is the City's policy to purchase the assessments from the utility. The City's Tax Incremental District #8 financed main additions that were included in its project plan. The tax incremental district financing has been recorded as capital paid in by the municipality.

Water Services (Page W-18)

The water services added during 2002 were financed by application of Cz-1. 3/4" or 1" at \$600 and larger at actual cost.

Hydrants and Distribution System Valves (Page W-20)

All hydrants were operated during 2001. 203 were operated during 2002. The utility will continue to maintain its schedule to ensure that each hydrant is operated at least once every two years. During 2001, 699 valves were operated. 150 were operated in 2002. The utility will schedule valve operation to ensure that each valve is operated at least once every two years.
